

SECOND REGULAR SESSION

# HOUSE BILL NO. 1182

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PARKINSON.

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D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 143.111, RSMo, and to enact in lieu thereof two new sections relating to an income tax exemption for certain elections employees.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 143.111, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 143.111 and 143.162, to read as follows:

143.111. The Missouri taxable income of a resident shall be such resident's Missouri adjusted gross income less:

- (1) Either the Missouri standard deduction or the Missouri itemized deduction;
- (2) The Missouri deduction for personal exemptions;
- (3) The Missouri deduction for dependency exemptions;
- (4) The deduction for federal income taxes provided in section 143.171; [and]
- (5) The deduction for a self-employed individual's health insurance costs provided in section 143.113;

(6) **The deduction for income earned as a temporary election staff member as provided in section 143.162.**

**143.162. 1. As used in this chapter, the term, "temporary election staff member" means any person employed under sections 115.045 and 115.051 and who works no more than five months in the tax year.**

**2. For all tax years beginning on or after January 1, 2012, all income earned by any individual in performance of duties as a temporary election staff member shall be exempt from taxation under this chapter, including any withholding tax imposed by sections 143.191 to 143.265. The department of revenue shall not require the withholding or**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

8 payment of any portion from such temporary election staff member's income for purposes  
9 of this chapter, but may require withholding of any funds for federal withholding purposes  
10 or to be paid as federal taxes or fees.

11 3. If an individual is eligible for unemployment benefits under chapter 288, such  
12 individual shall be deemed to be totally unemployed for purposes of chapter 288 and any  
13 rules or regulations promulgated under chapter 288 during any time in which the  
14 individual is performing duties as a temporary election staff member.

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